



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Industrial/Utility Tax Appraiser

Job Code Title

Tax Appraiser

Pay Band

6b and 6c (Lead)

Job Code Number

132216

Business and Income Taxes Division

Business Tax and Valuation Bureau

Utility and Industrial Property Unit

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau, Business Tax and Valuation Bureau, and the Income and Withholding Tax Bureau. The Business Tax and Valuation Bureau is responsible for the daily management and compliance of the tax types associated with large taxpayers and valuation of centrally assessed and industrial property. Tax types include corporate income, natural resources, and miscellaneous taxes.

Job Responsibilities

The Industrial/Utility Tax Appraiser researches, discovers, and appraises industrial and utility properties; develops and modifies benchmark models and appraisal standards; and provides a range of taxpayer and program support services. The incumbent conducts statewide property searches and discoveries, data research, and field appraisals or inspections to determine final valuation of industrial and utility properties; provides professional guidance and technical expertise to agency managers, attorneys, appraisers, and others; represents the agency in formal hearings, negotiations, depositions, and testimonials; and develops appraisal methods, standards, and procedures. The incumbent also coordinates and provides specialized services to support ongoing program operations and activities. The position reports to the Centrally Assessed and Industrial Property Unit Manager and does not supervise other staff; with the exception of one position which is assigned leadworker responsibilities (6c).

• Property Appraisals 75%

1. Conducts property searches and discoveries to identify and recommend appraisal priorities. Reviews tax records, land use, improvements, valuation documents, and other information. Identifies industrial and utility properties for appraisal and recommends priorities based on property use, value, and location as well as factors such as regional and statewide trends.

2. Examines common property characteristics such as site and improvement data, sanitation regulations, zoning, planning, irrigation rights, covenants, and deed restrictions as well as specialized enterprise considerations such as income and expense records, construction costs, anticipated use or development, depreciation schedules, capitalization rates, stock investments, market multiples, and related considerations to determine the effects on property values. Comparisons are made at multiple levels: city, county, region, state, and national.
3. Researches and evaluates industrial and utility business types to develop a comprehensive assessment of product extraction, processing, transportation, delivery, and revenue generation. Develops and defends appraisal methods, procedures, and final valuations through ongoing assessment of various property types.
4. Conducts field appraisals and site inspections of subject properties and comparable sales to identify valuation factors and collect data required for maps, plats, and sketches used in appraisals. Determines the primary use of appraised properties; conducts economic analyses, depreciation studies, stock and debt approaches to value, and other financial assessments. Documents professional assumptions and limiting conditions. Determines property classification, comparable sales data, and adjustments to valuations. Determines the current market value of personal and real property.
5. Analyzes and evaluates appraisal information to determine final market value of utility and industrial properties. Determines appropriate appraisal methods for industrial and utility properties using cost, income, and market approaches to value. Analyzes, interprets, and applies statutes, administrative rules, and appraisal methods for proper property classifications and final market value.
6. Provides guidance and technical expertise to agency managers, attorneys, appraisers, and others to resolve issues associated with different property classifications, appraisals, and final valuations. Provides expert testimony for the department at formal hearings, appeals, and legal proceedings to defend appraisal methods, procedures, and final valuations.
7. Coordinates with other appraisers to develop new appraisal methods and techniques for industrial and utility properties in response to changing technologies, regulations, and business environments. Conducts fiscal, legal, legislative, economic, and regulatory analyses of industrial and utility properties. Collaborates with other states' revenue agencies to ensure equity and fair market value for interstate and multinational businesses. Interprets and explains statewide appraisal system and valuation models to taxpayers, county tax appeal boards, the Office of Dispute Resolution, the State Tax Appeal Board, local governments, and others.

- **Taxpayer and Program Support Services 20%**

1. Participates in dispute resolution to evaluate challenges, complaints, and contentions regarding appraisal methods, procedures, and determinations. Coordinates with taxpayers, division appraisers, supervisors, and others to evaluate disputes; defend or modify conclusions; and promote consensus.
2. Responds to taxpayer and local government questions about appraisal procedures and results, references and referrals, statutory requirements, and other issues related to industrial and utility appraisal and taxation.
3. Contacts taxpayers and local governments to advise them of appraisal activities, support services, and other issues. Maintains progress reports to track compliance activities and taxpayer services.
4. Represents the department in appeal hearings by explaining and defending appraisal methods and procedures and final value determinations. The incumbent may also provide supporting research, analysis, and reporting to other appraisers involved with appeals.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by supervisors

Job Requirements

To perform successfully as an industrial/utility tax appraiser the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has deductive and inductive reasoning abilities to solve complex problems. Skills in analyzing technical and legal documents; researching and synthesizing data from multiple sources; resolving conflict situations with taxpayers and others; multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; providing timely and effective written, verbal, and interpersonal communication; customer service; following written and oral directions and instructions; and word processing, spreadsheet, and database applications are required. Incumbent is required to resolve complex problems and accept responsibility for decisions. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of appraisal and assessment methods, procedures, and standards; property classification; mathematical and statistical principles; land records analysis; fiscal and accounting systems, standards, and procedures; business administration and valuation; business and industry operations; and applicable state and federal statutes, administrative rules, policies, and procedures.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in business, accounting, economics, public administration, engineering, real estate, construction technology, or related field and three years of job-related work experience. Montana certifications in residential, agricultural, commercial, and industrial property appraisal are required.
 - Work experience should be made up of property appraisal, property assessment, construction, financial industry, auditing, or related field.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain

the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. Lifting and carrying is moderate up to 15 pounds to transport large numbers of files for field appraisals. Field appraisals involve travel at least 50% of the time, sometimes in adverse weather conditions and poor roads and require a valid Montana driver's license. Physical demands of inspecting properties and structures include climbing ladders and stairs in multi-story structures; working in extremes of heat and cold; working in hazardous, dusty, or noisy areas; and extensive walking. Work hours may exceed 40 hours per week from time to time. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____